



Higher Education and National Affairs

Selective Service Asks Boards
To Examine 26 to 35 Age Group

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IRS Changes Education Expense
Proposal, Sets Nov. 15 Hearing

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House Judiciary Committee Completes Work on Revising Copyright Legislation

The House Judiciary Committee this week had completed its consideration of the first general revision of the U. S. copyright law since 1909. Its deliberations followed approval by the committee's copyright subcommittee which had worked on the revisions for two years. In the first session of Congress the subcommittee held 22 days of public hearings on the bill (H. R. 4347), heard more than 150 witnesses and devoted 51 executive sessions to the legislation.

Although the amended bill and committee report will not be available until later this month for examination, a summary of the principal provisions of the bill, as amended by the subcommittee, has been issued by the subcommittee. The following are highlights of the summary, of particular interest to higher education:

Section 108: Reproduction of works in archival collection. Nonprofit institutions having archival custody over manuscripts or similar collections of unpublished works of scholarly value are given the privilege of making facsimile reproductions of works in their collections, as long as the reproduction is not done for profit and is "for purposes of preservation and security, or for deposit for research use" in another institution of the same type.

Section 110: Exemption of certain performances and displays.

Face-to-face Teaching Activities

Clause (1) of section 110 extends to all types of works, and exempts from copyright control their performance or display by "instructors or pupils in the course of face-to-face teaching activities of a nonprofit educational institution," where the activities take place "in a classroom or similar place devoted to instruction." A special exception to this privilege is made for motion pictures or other audiovisual works in certain cases where the copy used for the performance was not lawfully made.

Instructional Broadcasting

Under the limited conditions specified in section 110(2), certain instructional transmissions would be exempted from copyright liability. The exemption would apply only to transmissions made "by a governmental body or other nonprofit organization," and would cover displays of any type of work and performances of nondramatic literary or musical works (not including motion pictures and other audiovisual works). The performance or display must be "a regular part of the systematic instructional activities of a governmental body or a nonprofit educational institution." The transmission must not cover a radius of more than 100 miles, thus excluding from the exemption simultaneous satellite or nationwide network transmissions, and its time and content must be controlled by the transmitting organization, thus excluding transmissions of instructional material to individual users by means of computers and the like. The transmission must be intended primarily for reception: (1) in

classrooms or similar places; or (2) by "persons to whom the transmission is directed because their disabilities or other special circumstances prevent their attendance in classrooms"; or (3) by "officers or employees of governmental bodies as a part of their official duties or employment."

Section 302: Duration of copyright in works created under new law. The new law would change the present term of copyright (28 years from publication or registration, plus a renewal of 28 years) and, for works created after it comes into effect, would provide a basic term of the life of the author and 50 years after his death. As in most countries, "joint works" would be protected for fifty years from the death of the last surviving author. A term of 75 years from publication, with a maximum limit of 100 years from creation, would generally be provided for anonymous works, pseudonymous works, and works made for hire. Under section 302 the copyright office would maintain records of information concerning the dates when authors died, and a system of presumptions is established to cover situations where a user cannot determine the date of a particular author's death.

Sections 502 through 508: Remedies for infringement. Aside from damages and profits, the remedies for copyright infringement available under the present law are retained without substantial change in the bill. Under section 504, the copyright owner would be able to elect recovery of either his "actual damages and any additional profits of the infringer," or statutory damages. The bill would permit recovery of profits in addition to actual damages to the extent that they are "attributable to the infringement and are not taken into account in computing the actual damages." The copyright owner could, at his option, recover statutory damages of not less than \$250 or more than \$10,000 for all of the "infringements involved in the action, with respect to any one work, for which any one infringer is liable individually, or for which any two or more infringers are liable jointly and severally." The \$10,000 maximum could be increased to \$20,000 in cases of willful infringement; the \$250 minimum could be reduced to \$100 where the infringer was entirely innocent, or could be remitted altogether in the case of "an instructor in a nonprofit institution" who infringed by reproducing copyrighted material for classroom use in the honest belief that what he was doing constituted a fair use.

Veterinary Medical Education
Act of 1966 Passed by House

A bill adding veterinary medicine schools and students to existing Federal programs was passed by the House Oct. 3.

The measure, H. R. 3348, earlier had cleared the House Commerce Committee. The bill, titled "The Veterinary Medical Education Act of 1966," would provide aid in the construction of teaching facilities at colleges of veterinary medicine, and would authorize the establishment of student loan programs for veterinary students under the Health Professions Education Assistance Act. No specific funds were authorized. Sponsors of the measure predicted a shortage of 13,000 veterinarians by 1975 unless additional teaching facilities are provided.

Harvard A&S Grad School
Moves Up Application Date

The application date for the 1967-68 academic year at Harvard's Graduate School of Arts and Sciences has been moved forward from the traditional Feb. 1 deadline to Dec. 1, 1966, said Prof.

J. P. Elder, dean. He said the earlier date was necessitated by an anticipated increase in applications caused by the post-war "baby bulge" now reaching graduate school and by the increased percentage of college students who go on to graduate study. Dean Elder said he anticipates 6,000 applications for the approximately 900 places available in the fall of 1967, an increase of 500 applications over this year's figure.

Selective Service Asks
Boards To Examine Men
In 26 to 35 Age Group

Selective Service Headquarters said this week it has asked local boards to give physical examinations to the 69,933 men currently in the 26 to 35 age group. A Selective Service spokesman said there are no immediate plans to call the men to active duty, but it is necessary to know how many are available. The examinations are expected to be completed by February 1967.

Because of the current 51 percent rejection rate for younger men—the average age of men now being called to service is 20 years, two months—an even higher rejection rate is expected for older men. None in the 26 to 35 age group has been called since February 1952.

The Selective Service spokesman pointed out there are six categories within 1-A, and the 26 to 35 group is in category five. "If, because of increased draft calls, it becomes necessary to call men in category five, we simply must know how many are available," he said. (See Bulletin, Vol. XV, No. 32.)

Percentage Gains by Doctoral,
Master's Degrees in 1964-65
Outpaced Bachelor's Degrees

During the 1964-65 academic year at American colleges and universities, master's degrees showed a greater rate of increase than bachelor's degrees, and doctoral degrees had the greatest percentage increase of all, the U.S. Office of Education reported Oct. 6.

As in previous years, the field of education was the most popular among those earning bachelor's and master's degrees. Among those receiving doctorates, education was second to physical sciences by a small margin.

The annual survey also showed that:

- In all, 667,592 degrees were earned by 410,573 men and 257,019 women. The total is 8 percent more than in the 1963-64 academic year.
- Bachelor's degrees, totaling 493,000, were up 7 percent from the previous year. Master's degrees totaled 112,200, up 11 percent, and doctorates reached 16,500, a 14 percent increase.
- First-professional degrees, granted chiefly in medicine, law, and religion and requiring more than four years of study, went up 10 percent to 46,000.
- The 118,500 bachelor's degrees in education accounted for nearly one-fourth of all bachelor's degrees. The 43,700 master's degrees in education represented about two-fifths of the degrees in this category.
- The physical sciences led in doctorates, with 2,800. Education was second with 2,700 and engineering third with 2,100.
- The number of women winning bachelor's degrees was 213,207, up 8 percent. Women won 35,984 master's degrees and 1,775 doctorates, gains of 12 and 16 percent respectively.

The survey was based on data from 1,496 colleges and universities that granted bachelor's or higher degrees during the 1964-65 year. Copies of the summary report (OE-54010-65) may be purchased for 15 cents each from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

IRS Posts Liberalized
Proposal on Educational
Expenses, Sets Hearing

The Internal Revenue Service Oct. 1 published a new proposal relating to income tax deductions on educational expenses and announced that a public hearing is scheduled for Nov. 15 in Washington. The new proposal was described by the IRS as

"more liberal" than that first proposed by the agency July 7. The basic principle, however, remains the same: if the education (1) maintains or improves skills, or (2) fulfills a valid condition of employment, the expenses are deductible. Educational expenses are not deductible if used to meet minimum standards of employment.

The main, liberalizing aspect of the new proposal is that the IRS will take into consideration the normal hiring practices of the employer in determining if educational expenses are deductible. And, if the expenses are deductible, it is no longer an issue, from a tax standpoint, if the additional education leads to a degree.

Course work that leads to a new trade, business, position or speciality is not deductible, but the IRS gave examples of these in the teaching profession. Changes in duties "which do not constitute new positions or specialities," the IRS said, are (1) elementary to secondary school classroom teacher; (2) classroom teacher in one subject (such as mathematics) to classroom teacher in another subject (such as science); or (3) classroom teacher to guidance counselor. On the other hand, if a classroom teacher undertakes a program of study which will qualify him to become a principal, "the expenditures for such education are nondeductible, even though some or all of the courses in the program also satisfy requirements for the retention of his teaching position."

Another example: if a general practitioner of medicine takes a course of study which would qualify him as a specialist in pediatrics, his expenses are not deductible because the courses would qualify him for a new specialty. However, if he takes a course reviewing new developments in several specialized fields of medicine, his expenses are deductible because the course work maintains or improves his skills and does not qualify him for a new specialty.

Presently, IRS regulations permit certain educational deductions if the course work is not intended to be used to obtain a new position, trade or business, is not merely for personal interest, or is not used to meet the minimum standards of employment. Under the July 7 proposal, course work which would have resulted in a degree would not have been deductible, and course work taken by a teacher who already holds a teacher's certificate and is a degree candidate would not have been deductible.

IRS said that persons interested in, or affected by, the new proposed regulations are invited to submit written comments, in duplicate, to the Revenue Service. Comments should be placed in the mail in time to insure delivery not later than Nov. 3. A public hearing on the provisions of the proposed regulations will be held starting on Tuesday, Nov. 15, at 10 a. m. and continuing if necessary on Nov. 16. The hearing will be held in the auditorium of the Smithsonian Institution, Natural History Building, Tenth and Constitution Avenue, N.W., Washington, D.C. Persons who plan to attend the hearing should notify the Commissioner of Internal Revenue by Nov. 10. Any comment relating to the proposed regulations and any notification of intention to attend the hearing should be addressed to the Commissioner of Internal Revenue, attention: CC:LR:T, Washington, D.C. 20224. Notification of intention to attend the hearing may be given by telephone, Washington, D.C., area code 202-964-3935.

Following is the text of the new proposal:

Proposed Rule Making

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[26 CFR Part 1]

EXPENSES FOR EDUCATION

Notice of Proposed Rule Making

Pursuant to the Administrative Procedure Act, approved June 11, 1946, regulations proposed to be prescribed as § 1.162-5 and § 1.262-1(b) (9) were published in tentative form with a notice of proposed rule making in the *FEDERAL REGISTER* for July 7, 1966 (31 F.R. 9276). Notice is hereby given that such proposed regulations are withdrawn.

Further, notice is hereby given, pursuant to the Administrative Procedure Act, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury or his delegate. Prior to the final adoption of such regulations, consideration will be given to any comments or suggestions pertaining thereto which are submitted in writing, in duplicate, to the Commissioner of Internal Revenue, Attention: CC:IR:T, Washington, D.C. 20224, within the period of 30 days from the date of publication of this notice in the *FEDERAL REGISTER*. Any person submitting written comments or suggestions who desires an opportunity to comment orally at the public hearing which will be held on these proposed regulations should submit his request, in writing, to the Commissioner within the 30-day period. Notice of the time, place, and date of the public hearing is published simultaneously herewith. The proposed regulations are to be issued under the authority contained in section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).

[SEAL] SHELDON S. COHEN,
Commissioner of Internal Revenue.

In order to provide more specific rules with respect to the treatment, for Federal income tax purposes, of expenditures for education, § 1.162-5 (relating to expenses for education) and § 1.262-1 (relating to personal, living, and family expenses) of the Income Tax Regulations (26 CFR Part 1) are amended as follows:

PARAGRAPH 1. Section 1.162-5 is amended to read as follows:

§ 1.162-5 Expenses for education.

(a) *General rule.* Expenditures made by an individual for education (including research undertaken as part of his educational program) which are personal or capital expenditures, or which have elements of both, are not deductible. Educational expenditures included within this category are described in para-

graph (b) of this section. On the other hand, expenditures made by an individual for education (including research undertaken as part of his educational program) which are neither capital nor personal expenditures are deductible as ordinary and necessary business expenses (even though the education may lead to a degree) if the education—

(1) Maintains or improves skills required by the individual in his present employment or other trade or business, or

(2) Meets the express requirements of the individual's employer, or the requirements of applicable law or regulations, imposed as a condition to the retention by the individual of an established employment relationship, status, or rate of compensation.

(b) *Nondeductible educational expenditures—*(1) *In General.* Educational expenditures described in subparagraphs (2) and (3) of this paragraph are personal or capital expenditures, or have elements of both, and, therefore, are not deductible as ordinary and necessary business expenses even though they may maintain or improve skills required by the individual in his present employment or other trade or business or may meet the express requirements of the individual's employer or of applicable law or regulations.

(2) *Minimum educational requirements.* (i) The first category of nondeductible capital or personal educational expenses are expenditures made by an individual for education which is required of him in order to meet the minimum educational requirements for qualification in his present employment or other trade or business. The minimum education necessary to qualify for a position or other trade or business must be determined from a consideration of such factors as the requirements of the employer, the applicable law and regulations, and the standards of the profession, trade, or business involved. The fact that an individual is already performing service in an employment status does not establish that he has met the minimum educational requirements for qualification in that employment. Once an individual has met the minimum educational requirements for qualification in his present employment or other trade or business, he shall be treated as continuing to meet those requirements even though they are subsequently changed.

(ii) The minimum educational requirements for qualification of a particular individual in a position in an educational institution is the minimum level of education (in terms of college hours or degree) which under the applicable laws or regulations, in effect at the time this individual is first employed in such position, is normally required of an in-

dividual initially being employed in such a position. If there are no normal requirements as to the minimum level of education required for a position in an educational institution, then an individual in such a position shall be considered to have met the minimum educational requirements for qualification in that position when he becomes a member of the faculty of the educational institution. The determination of whether an individual is a member of the faculty of an educational institution must be made on the basis of the particular practices of the institution. However, an individual will ordinarily be considered to be a member of the faculty of an institution if (a) he has tenure or his years of service are being counted toward obtaining tenure; (b) the institution is making contributions to a retirement plan in respect of his employment; or (c) he has a vote in faculty affairs.

(iii) The application of this subparagraph may be illustrated by the following examples:

Example (1). General facts: State X requires a bachelor's degree for beginning secondary school teachers which must include 30 credit hours of professional education courses. In addition, in order to retain his position, a secondary school teacher must complete a fifth year of preparation within 10 years after beginning his employment. If an employing school official certifies to the State Department of Education that applicants having a bachelor's degree and the required courses in professional education cannot be found, he may hire individuals as secondary school teachers if they have completed a minimum of 90 semester hours of college work. However, to be retained in his position, such an individual must obtain his bachelor's degree and complete the required professional education courses within 3 years after his employment commences. Under these facts, a bachelor's degree is considered to be the minimum educational requirement for qualification as a secondary school teacher in State X. The following are examples of the application of these facts in particular situations:

Situation 1. A, at the time he is employed as a secondary school teacher in State X, has a bachelor's degree including 30 credit hours of professional education courses. After his employment, A completes a fifth college year of education and, as a result, is issued a standard certificate. The fifth college year of education undertaken by A is not education required to meet the minimum educational requirements for qualification as a secondary school teacher.

Situation 2. Because of a shortage of applicants meeting the stated requirements, B, who has a bachelor's degree, is employed as a secondary school teacher in State X even though he has only 20 credit hours of professional education courses. After his employment, B takes an additional 10 credit hours of professional educational courses. These courses do not constitute education required to meet the minimum educational requirements for qualification as a secondary school teacher.

Situation 3. Because of a shortage of applicants meeting the stated requirements, C

is employed as a secondary school teacher in State X although he has only 90 semester hours of college work towards his bachelor's degree. After his employment, C undertakes courses leading to a bachelor's degree. These courses (including any courses in professional education) constitute education required to meet the minimum educational requirements for qualification as a secondary school teacher.

Situation 4. Subsequent to the employment of A, B, and C, but before they have completed a fifth college year of education, State X changes its requirements affecting secondary school teachers to provide that beginning teachers must have completed 5 college years of preparation. In the cases of A, B, and C, a fifth college year of education is not considered to be education undertaken to meet the minimum educational requirements for qualification as a secondary school teacher.

Example (2). D, who holds a bachelor's degree, obtains temporary employment as an instructor at University Y and undertakes graduate courses as a candidate for a graduate degree. D may become a faculty member only if he obtains a graduate degree and may continue to hold a position as instructor only so long as he shows satisfactory progress towards obtaining this graduate degree. The graduate courses taken by D constitute education required to meet the minimum educational requirements for qualification in D's intended trade or business and, thus, the expenditures for such courses are not deductible.

Example (3). E, who has completed 2 years of a normal 3-year law school course leading to a bachelor of laws degree (LL.B.), is hired by a law firm to do legal research and perform other functions on a full-time basis. As a condition to continued employment, E is required to obtain an LL.B. and pass the State bar examination. E completes his law school education by attending night law school, and he takes a bar review course in order to prepare for the State bar examination. The law courses and bar review course constitute education required to meet the minimum educational requirements for qualification in E's intended trade or business and, thus, the expenditures for such courses are not deductible.

(3) Qualification for new trade or business, position, or specialty. (1) The second category of nondeductible capital or personal educational expenses are expenditures made by an individual for education which is part of a program of study being pursued by him which will lead to qualifying him in a new trade or business, position, or specialty. A change of duties does not constitute a new position or specialty if the new duties involve the same general type work as is involved in the individual's present employment. For this purpose, all teaching and related duties shall be considered to involve the same general type of work. The following are examples of changes in duties which do not constitute new positions or specialties:

(a) Elementary to secondary school classroom teacher.

(b) Classroom teacher in one subject (such as mathematics) to classroom teacher in another subject (such as science).

(c) Classroom teacher to guidance counselor.

On the other hand, a change in duties from a classroom teacher to principal constitutes a new position. Thus, if a

classroom teacher undertakes a program of study which will lead to qualifying him to become a principal, the expenditures for such education are nondeductible even though some or all of the courses in the program also satisfy requirements for the retention of his teaching position.

(ii) The application of this subparagraph to individuals other than teachers may be illustrated by the following examples:

Example (1). A, a general practitioner of medicine, takes a course of study which qualifies him as a specialist in pediatrics. A's expenses for such education are not deductible because of course of study qualifies him for a new specialty.

Example (2). B, a self-employed certified public accountant, attends law school at night and after completing his law school studies receives a bachelor of laws degree. The expenditures made by B in attending law school are nondeductible because this course of study qualifies him for a new trade or business.

Example (3). Assume the same facts as in example (2) except that B is employed by an accounting firm, rather than self-employed, and that his employer requires him to obtain a bachelor of laws degree. B intends to remain as an employee of the accounting firm. Nevertheless, the expenditures made by B in attending law school are not deductible since this course of study qualifies him for a new trade or business.

Example (4). C, a general practitioner of medicine, takes a 2-week course reviewing new developments in several specialized fields of medicine. C's expenses for the course are deductible because the course maintains or improves skills required by him in his trade or business and does not qualify him for a new specialty within his trade or business.

(c) Deductible educational expenditures—(1) Maintaining or improving skills. The deduction under the category of expenditures for education which maintains or improves skills required by the individual in his present employment or other trade or business includes refresher courses or courses dealing with current developments. In addition, a deduction may also be allowable under this category for expenditures for academic or vocational courses provided such expenditures are not within one of the categories of capital or personal expenditures described in paragraph (b) of this section.

(2) Meeting requirements of employer. An individual is considered to have undertaken education in order to meet the express requirements of his employer, or the requirements of applicable law or regulations, imposed as a condition to the retention by the taxpayer of his established employment relationship, status, or rate of compensation only if such requirements are imposed for a bona fide business purpose of the individual's employer. Only the minimum education necessary to the retention by the individual of his established employment relationship, status, or rate of compensation may be considered as undertaken to meet the express requirements of the taxpayer's employer. However, education in excess of such minimum education may qualify as education undertaken in order to maintain or improve the skills required by the taxpayer in his

present employment or other present trade or business (see subparagraph (1) of this paragraph). In no event, however, is a deduction allowable for expenditures for education which, even though for education required by the employer or applicable law or regulations, are within one of the categories of capital or personal expenditures described in paragraph (b) of this section.

(d) Travel as a form of education. In general, an individual's expenditures for travel (including travel while on sabbatical leave which travel has no direct relationship to the conduct of the individual's trade or business) as a form of education are personal in nature and, therefore, not deductible.

(e) Travel away from home. (1) If an individual travels away from home primarily to obtain education the expenses of which are deductible under this section, his expenditures for travel, meals, and lodging while away from home are deductible. However, if as an incident of such trip the individual engages in some personal activity such as sightseeing, social visting, or entertaining, or other recreation, the portion of the expenses attributable to such personal activity constitutes nondeductible personal or living expenses and is not allowable as a deduction. If the individual's travel away from home is primarily personal, the individual's expenditures for travel, meals and lodging (other than meals and lodging during the time spent in participating in deductible educational pursuits) are not deductible. Whether a particular trip is primarily personal or primarily to obtain education the expenses of which are deductible under this section depends upon all the facts and circumstances of each case. An important factor to be taken into consideration in making the determination is the relative amount of time devoted to personal activity as compared with the time devoted to educational pursuits. The rules set forth in this paragraph are subject to the provisions of section 162(a) (2), relating to deductibility of certain traveling expenses, and section 274 (c) and (d), relating to allocation of certain foreign travel expenses and substantiation required, respectively, and the regulations thereunder.

(2) Examples. The application of this subsection may be illustrated by the following examples:

Example (1). A, a self-employed tax consultant, decides to take a 1-week course in new developments in taxation, which is offered in City X, 500 miles away from his home. His primary purpose in going to X is to take the course, but he also takes a side trip to City Y (50 miles from X) for 1 day, takes a sightseeing trip while in X, and entertains some personal friends. A's transportation expenses to City X and return to his home are deductible but his transportation expenses to City Y are not deductible. A's expenses for meals and lodging while away from home will be allocated between his educational pursuits and his personal activities. Those expenses which are entirely personal, such as sightseeing and entertaining friends, are not deductible to any extent.

Example (2). The facts are the same as in example (1) except that A's primary purpose in going to City X is to take a vacation. This purpose is indicated by several factors, one of which is the fact that he spends only 1 week attending the tax course and devotes 5 weeks entirely to personal activities. None of A's transportation expenses are deductible and his expenses for meals and lodging while away from home are not deductible to the extent attributable to personal activities. His expenses for meals and lodging allocable to the week attending the tax course are, however, deductible.

Example (3). B, a high school mathematics teacher in New York City, in the summertime travels to a university in California in order to take a single 3-hour mathematics course the expense of which is deductible under this section. A full course of study for the summer session is 12 hours. Since B is pursuing only one-fourth of a full course of study and the remainder of her time is devoted to personal activities the expense of which is not deductible, absent other compelling circumstances, the trip is considered taken primarily for personal reasons and the cost of traveling from New York City to Cali-

fornia and return would not be deductible. However, one-fourth of the cost of B's meals and lodging while attending the university in California may be considered properly allocable to deductible educational pursuits and, therefore, is deductible.

PAR. 2. Paragraph (b) of § 1.262-1 is amended by adding a subparagraph (9) at the end thereof which reads as follows:

§ 1.262-1 Personal, living, and family expenses.

* * *
(b) *Examples of personal, living, and family expenses.* * * *

(9) Expenditures made by a taxpayer in obtaining an education or in furthering his education are not deductible unless they qualify under section 162 and § 1.162-5 (relating to trade or business expenses).

[F.R. Doc. 66-10800; Filed, Sept. 30, 1966; 12:51 p.m.]

Centers Established by OEO At Ten Universities To Study, Evaluate Head Start Programs

Regional Evaluation and Research Centers have been established at ten universities to evaluate Head Start programs and conduct research into early childhood development, Office of Economic Opportunity Director Sargent Shriver

said Oct. 4. A \$1.5 million contract for the program was signed by OEO with the Institute for Educational Development. The centers will operate under sub-contracts with IED,

IED, a nonprofit institution in New York engaged in research and development in the fields of learning and instruction, is headed by Dr. Nils Y. Wessell, former president of Tufts University.

Shriver said that approximately 2,130 children will be involved in the study over a period of one year. All told, he said, some 170,000 children will be enrolled in full-year Head Start programs this year, with an expected enrollment of 550,000 in next summer's eight-week program.

Following are the center directors: Dr. Theron Alexander, Temple University; Dr. Frances Horowitz, University of Kansas; Dr. Herbert Cimiles, Banks Street College of Education, New York; Dr. Dorothy Adkins, University of Hawaii; Dr. William J. Myer, Syracuse University; Dr. Virginia Shipmen, University of Chicago; Dr. Sarah Hervey, Michigan State University; Dr. John Pierce-Jones, University of Texas; Dr. Frank Garfunkel, Boston University; and Dr. Robert Thorndike, New York Teachers College, Columbia University.

Test Dates for National Teacher Exams Set by ETS

Four 1967 dates on which college seniors preparing to teach school may take the National Teacher Examinations have been announced by Educational Testing Service. The dates are

Jan. 7, March 18, July 1 and Oct. 7. The tests, to be given at 500 locations throughout the U.S., are used by many large school districts as one of several factors in the selection of new teachers and by several states for certification or licensing of teachers.

Florence, Beirut Bills
Are Passed by Senate

The Senate Oct. 7 approved H. R. 8664, legislation to implement the Florence agreement after earlier giving approval to H. J. Res. 688 which enables the United States to participate in the Beirut agreement. Both would amend tariff schedules to permit U. S. participation with other countries in the reciprocal elimination of customs duties on books and other materials used for educational purposes.

The Florence agreement, already adopted by 50 other countries, pertains to books, other published materials, certain scientific apparatus, and various kinds of artifacts and antiques. The Beirut agreement, concerned primarily with audiovisual materials, is in effect in 17 other nations. The American Council on Education supported the legislation in testimony before both House and Senate committees. The House passed the legislation Sept. 12.

International Education Bills
Reported by Senate Subcommittee

The Senate Education Subcommittee completed its work on the International Education Act (H. R. 14643 and S. 2874) Oct. 6. Although details of the subcommittee's recommendations were not yet available, the legislation next is to be taken up by the Committee on Labor and Public Welfare, probably next week (see Bulletin, Vol. XV, No. 19).

Ward Elected to New
Ford Foundation Post

F. Champion Ward, a deputy vice president for international programs of the Ford Foundation, has been named a vice president of the foundation, it was announced this week. In his new position, effective immediately, his range of activities will include education, research and professional development. He will work closely with David Bell who recently joined the foundation as vice president with primary responsibility for international programs.

TIAA and CREF To Change
Allocation Rules Jan. 1

TIAA and CREF announced this week that on and after Jan. 1 future retirement plan contributions may be allocated between the two companies in any proportion from 25 percent to 75 percent of the total being paid. At present, each contribution to CREF is accompanied by a payment of at least the same amount to TIAA. No change has been made in the rule permitting all of the contribution to go to the TIAA fixed-dollar annuity.

William C. Greenough, chairman and president of TIAA and CREF, said the purpose of the change "is to place greater flexibility at the disposal of participating institutions for their retirement planning, not to urge them or their staff members to increase their allocation to CREF."

Participating in the TIAA-CREF retirement plans are 1,400 educational institutions and 180,000 educators.

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